

## Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources, other than major capital projects or expendable trust funds, that are legally restricted to expenditures for specified purposes. Washington's Special Revenue Funds are described below:

**Motor Vehicle Fund** revenues are generated from vehicle fuel taxes, vehicle licenses, and federal transportation agencies. This fund accounts for the following: (1) Highway activities of the Washington State Patrol; and (2) Maintenance of non-interstate highways and bridges, completion and preservation of the interstate system, and other transportation improvements.

**Transportation Fund** revenues are derived principally from motor vehicle operators. This fund accounts for activities relating to drivers' licensing, driver improvement, financial responsibility, maintenance of driving records, and other non-highway transportation improvements.

**State Wildlife Fund** revenues are generated primarily from hunting and noncommercial fishing licenses. This fund accounts for the protection, propagation, and conservation of wild animals, wild birds, game fish, and their habitats.

**Common School Construction Fund** revenues are obtained principally from the sale of timber and investment earnings. This fund provides financing to local school districts under the control of the State Board of Education for construction of common school facilities.

**The Central Administrative and Regulatory Fund** accounts for operating expenditures of certain administrative and regulatory agencies.

**The Human Services Fund** accounts for the following: (1) Funds provided to local governments for the construction or substantial remodeling of detention and correctional facilities, and (2) Defraying the cost of administering unemployment compensation.

**The Natural Resources Fund** primarily accounts for the planning, design, acquisition, construction, and improvement of public waste disposal and water supply facilities, and related management systems.

**The Higher Education Fund** primarily accounts for grants and contracts received for research and other educational purposes. This fund also accounts for dedicated revenue for state institutions of higher education.

# Combining Balance Sheet

## Special Revenue Funds

June 30, 1995 (expressed in thousands)

	Motor Vehicle	Transportation	State Wildlife	Common School Construction	Central Admin. & Regulatory
<b>Assets</b>					
Cash and pooled investments	\$ 388,199	\$ 88,417	\$ 378	\$ 122,553	\$ 56,185
Investments	-	-	7,174	-	-
Taxes receivable (net of allowance)	768	-	-	-	7,001
Other receivables (net of allowance)	9,598	194	381	125,870	694
Due from other funds	21,658	1,370	5,217	1,120	4,864
Due from other governments	62,908	4,137	5,707	19	51
Inventories	18,733	153	209	-	-
<b>Total Assets</b>	<b>\$ 501,864</b>	<b>\$ 94,271</b>	<b>\$ 19,066</b>	<b>\$ 249,562</b>	<b>\$ 68,795</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 96,783	\$ 22,362	\$ 1,556	\$ 1	\$ 7,926
Contracts and retainages payable	19,625	2,436	28	21,069	6
Accrued liabilities	14,327	1,264	381	-	2,758
Due to other funds	17,773	4,331	4,530	1,127	2,694
Due to other governments	20,976	6,543	-	13,358	6
Deferred revenues	8,964	609	1,094	122,643	81
<b>Total Liabilities</b>	<b>178,448</b>	<b>37,545</b>	<b>7,589</b>	<b>158,198</b>	<b>13,471</b>
<b>Fund Balances:</b>					
Reserved for encumbrances	6	-	184	69,222	-
Reserved for inventories	18,733	153	209	-	-
Reserved for other specific purposes	73	771	7,204	-	58
Unreserved, designated for higher education	-	-	-	-	-
Unreserved, undesignated	304,604	55,802	3,880	22,142	55,266
<b>Total Fund Balances</b>	<b>323,416</b>	<b>56,726</b>	<b>11,477</b>	<b>91,364</b>	<b>55,324</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 501,864</b>	<b>\$ 94,271</b>	<b>\$ 19,066</b>	<b>\$ 249,562</b>	<b>\$ 68,795</b>

Human Services	Natural Resources	Higher Education	Totals	
			June 30, 1995	June 30, 1994
\$ 114,344	\$ 261,588	\$ 348,736	\$ 1,380,400	\$ 1,200,186
-	-	7,205	14,379	12,235
2,824	813	-	11,406	14,207
915	37,886	58,184	233,722	72,176
13,840	12,042	68,345	128,456	83,536
4,736	10,666	48,902	137,126	185,993
-	6	5,160	24,261	25,051
\$ 136,659	\$ 323,001	\$ 536,532	\$ 1,929,750	\$ 1,593,384

\$ 11,843	\$ 5,248	\$ 38,263	\$ 183,982	\$ 85,735
45	3,407	354	46,970	48,546
5,291	2,895	53,000	79,916	70,826
20,516	15,965	24,540	91,476	59,114
-	8,948	395	50,226	25,700
366	34,243	74,347	242,347	86,281
38,061	70,706	190,899	694,917	376,202
-	84,811	-	154,223	256,010
-	6	5,160	24,261	25,051
23	5,516	9,133	22,778	20,375
-	-	131,378	131,378	122,513
98,575	161,962	199,962	902,193	793,233
98,598	252,295	345,633	1,234,833	1,217,182
\$ 136,659	\$ 323,001	\$ 536,532	\$ 1,929,750	\$ 1,593,384

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

### Special Revenue Funds

For the Fiscal Year Ended June 30, 1995 (expressed in thousands)

	Motor Vehicle	Transportation	State Wildlife	Common School Construction	Central Admin. & Regulatory
<b>Revenues:</b>					
Retail sales and use taxes	\$ 1,625	\$ 1,244	\$ -	\$ -	\$ -
Business and occupation taxes	-	-	-	-	-
Excise taxes	102,920	57,451	-	-	-
Motor vehicle and fuel taxes	650,967	-	-	-	-
Other taxes	23	-	3	-	63,037
Licenses, permits, and fees	229,441	20,452	27,717	-	41,723
Timber sales	1	-	-	87,825	-
Other contracts and grants	113	-	5,705	-	14
Federal grants-in-aid	432,308	11,111	18,200	-	287
Charges for services	3,908	492	44	-	16,994
Interest income	3,664	3,098	489	68	10,829
Miscellaneous revenue	43,015	10,558	1,059	7,056	3,245
<b>Total Revenues</b>	<b>1,467,985</b>	<b>104,406</b>	<b>53,217</b>	<b>94,949</b>	<b>136,129</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	214,671	-	224	-	78,452
Human services	-	-	-	-	41,360
Natural resources and recreation	659	-	47,100	-	422
Transportation	730,578	128,732	265	-	4,124
Education	-	-	-	86,366	1,787
<b>Capital outlays</b>	<b>551,338</b>	<b>29,877</b>	<b>5,071</b>	<b>-</b>	<b>11,541</b>
<b>Debt service:</b>					
Principal	3,411	458	337	-	461
Interest	497	40	69	-	42
<b>Total Expenditures</b>	<b>1,501,154</b>	<b>159,107</b>	<b>53,066</b>	<b>86,366</b>	<b>138,189</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(33,169)</b>	<b>(54,701)</b>	<b>151</b>	<b>8,583</b>	<b>(2,060)</b>
<b>Other Financing Sources (Uses):</b>					
Bond sale proceeds	131,583	599	-	-	-
Note proceeds	-	-	-	-	974
Operating transfers in	20,063	17,969	-	118,280	1,249
Operating transfers out	(181,466)	(1,670)	(536)	(7,076)	(11,082)
Capital lease acquisitions	1,027	-	68	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(28,793)</b>	<b>16,898</b>	<b>(468)</b>	<b>111,204</b>	<b>(8,859)</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(61,962)</b>	<b>(37,803)</b>	<b>(317)</b>	<b>119,787</b>	<b>(10,919)</b>
<b>Fund Balances:</b>					
Fund balances as restated, July 1	385,376	94,531	11,794	(28,423)	66,118
Residual equity transfers in	-	-	-	-	180
Residual equity transfers out	-	-	-	-	(55)
<b>Fund Balances, June 30</b>	<b>\$ 323,414</b>	<b>\$ 56,728</b>	<b>\$ 11,477</b>	<b>\$ 91,364</b>	<b>\$ 55,324</b>

Human Services	Natural Resources	Higher Education	Totals for the Year Ended	
			June 30, 1995	June 30, 1994
\$ -	\$ 4,710	\$ -	\$ 7,579	\$ 9,303
16,716	-	-	16,716	16,648
-	10,418	-	170,789	163,189
-	7,092	-	658,059	628,675
93,068	79,724	-	235,855	231,040
13,243	43,881	-	376,457	360,857
-	7,292	-	95,118	40,872
2,181	1,004	148,721	157,738	132,439
89,995	1,683	464,664	1,018,248	1,004,936
4,143	2,082	522,087	549,750	489,273
3,224	4,435	34,238	60,045	50,151
44,100	20,355	33,372	162,760	150,620
266,670	182,676	1,203,082	3,509,114	3,278,003
3,177	2,549	-	299,073	287,022
207,889	5,501	-	254,750	205,379
275	196,773	-	245,229	241,900
-	655	-	864,354	705,536
24,718	71	1,085,900	1,198,842	1,134,259
10,307	14,492	71,997	694,623	547,666
274	477	3,261	8,679	5,732
121	228	590	1,587	1,047
246,761	220,746	1,161,748	3,567,137	3,128,541
19,909	(38,070)	41,334	(58,023)	149,462
-	18,800	-	150,982	120,311
-	144	871	1,989	2,545
20,000	4,697	26,500	208,758	191,327
(21,017)	(10,005)	(54,863)	(287,715)	(340,959)
422	-	29	1,546	2,437
(595)	13,636	(27,463)	75,560	(24,339)
19,314	(24,434)	13,871	17,537	125,123
79,284	276,729	331,773	1,217,182	1,090,199
-	-	1,659	1,839	1,934
-	-	(1,670)	(1,725)	(74)
\$ 98,598	\$ 252,295	\$ 345,633	\$ 1,234,833	\$ 1,217,182

## Combining Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual Special Revenue Funds

For the Biennium Ended June 30, 1995 (expressed in thousands)

	Motor Vehicle			Transportation		
	Approved Budget 1993-95 Biennium	Actual For 1993-95 Biennium	Variance Favorable (Unfavorable)	Approved Budget 1993-95 Biennium	Actual For 1993-95 Biennium	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes	\$ 1,131,911	\$ 1,067,933	\$ (63,978)	\$ 109,417	\$ 113,373	\$ 3,956
Licenses, permits, and fees	423,029	451,879	28,850	38,785	39,581	796
Other contracts and grants	384	868	484	-	-	-
Timber sales	-	8	8	-	-	-
Federal grants-in-aid	969,938	883,099	(86,839)	22,885	18,832	(4,053)
Charges for services	9,444	7,934	(1,510)	918	915	(3)
Interest income	10,104	9,180	(924)	2,276	4,143	1,867
Miscellaneous revenue	89,674	83,036	(6,638)	24,786	22,684	(2,102)
<b>Total Revenues</b>	<b>2,634,484</b>	<b>2,503,937</b>	<b>(130,547)</b>	<b>199,067</b>	<b>199,528</b>	<b>461</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	20,912	11,453	9,459	-	-	-
Human services	-	-	-	-	-	-
Natural resources and recreation	1,591	1,548	43	-	-	-
Transportation	987,189	849,320	137,869	184,959	170,088	14,871
Education	-	-	-	-	-	-
<b>Capital outlays</b>	<b>1,803,352</b>	<b>1,516,328</b>	<b>287,024</b>	<b>77,811</b>	<b>43,299</b>	<b>34,512</b>
<b>Total Expenditures</b>	<b>2,813,044</b>	<b>2,378,649</b>	<b>434,395</b>	<b>262,770</b>	<b>213,387</b>	<b>49,383</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(178,560)</b>	<b>125,288</b>	<b>303,848</b>	<b>(63,703)</b>	<b>(13,859)</b>	<b>49,844</b>
<b>Other Financing Sources (Uses):</b>						
Bond sale proceeds	390,835	166,583	(224,252)	200	1,351	1,151
Payments to refunded bond escrow agents	-	-	-	-	-	-
Operating transfers in	170,972	146,945	(24,027)	29,811	34,354	4,543
Operating transfers out	(525,003)	(462,704)	62,299	(77)	(2,847)	(2,770)
<b>Total Other Financing Sources (Uses)</b>	<b>36,804</b>	<b>(149,176)</b>	<b>(185,980)</b>	<b>29,934</b>	<b>32,858</b>	<b>2,924</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>\$ (141,756)</b>	<b>\$ (23,888)</b>	<b>\$ 117,868</b>	<b>\$ (33,769)</b>	<b>\$ 18,999</b>	<b>\$ 52,768</b>

Continued

State Wildlife			Common School Construction			Central Administrative and Regulatory		
Approved Budget 1993-95 Biennium	Actual For 1993-95 Biennium	Variance Favorable (Unfavorable)	Approved Budget 1993-95 Biennium	Actual For 1993-95 Biennium	Variance Favorable (Unfavorable)	Approved Budget 1993-95 Biennium	Actual For 1993-95 Biennium	Variance Favorable (Unfavorable)
\$ 21	\$ 13	\$ (8)	\$ .	\$ .	\$ .	\$ 97,307	\$ 100,673	\$ 3,366
28,855	53,592	24,737	.	.	.	58,368	58,436	68
6,768	9,915	3,147	.	.	.	150	17	(133)
.	.	.	234,642	127,164	(107,478)	.	.	.
20,628	33,301	12,673	1,700	.	(1,700)	450	424	(26)
50	44	(6)	.	.	.	35,381	32,994	(2,387)
452	892	440	3,023	.	(3,023)	16,846	20,474	3,628
2,455	2,102	(353)	62,670	16,050	(46,620)	1,915	2,464	549
59,229	99,859	40,630	302,035	143,214	(158,821)	210,417	215,482	5,065
293	291	2	5,667	.	5,667	112,706	108,073	4,633
.	.	.	.	.	.	82,848	81,918	930
96,034	88,795	7,239	.	.	.	479	422	57
711	556	155	.	.	.	7,439	6,061	1,378
.	.	.	.	.	.	3,329	3,200	129
15,727	5,452	10,275	328,268	134,095	194,173	8,200	8,200	.
112,765	95,094	17,671	333,935	134,095	199,840	215,001	207,874	7,127
(53,536)	4,765	58,301	(31,900)	9,119	41,019	(4,584)	7,608	12,192
.	.	.	38,364	40,998	2,634	.	.	.
.	.	.	.	.	.	.	.	.
.	.	.	12,914	15,668	2,754	6,475	2,087	(4,388)
(772)	(548)	224	(14,295)	(14,230)	65	(12,110)	(13,329)	(1,219)
(772)	(548)	224	36,983	42,436	5,453	(5,635)	(11,242)	(5,607)
\$ (54,308)	\$ 4,217	\$ 58,525	\$ 5,083	\$ 51,555	\$ 46,472	\$ (10,219)	\$ (3,634)	\$ 6,585

## Combining Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual Special Revenue Funds

For the Biennium Ended June 30, 1995 (expressed in thousands)

	Human Services			Natural Resources		
	Approved Budget 1993-95 Biennium	Actual For 1993-95 Biennium	Variance Favorable (Unfavorable)	Approved Budget 1993-95 Biennium	Actual For 1993-95 Biennium	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes	\$ 223,459	\$ 218,660	\$ (4,799)	\$ 205,393	\$ 201,623	\$ (3,770)
Licenses, permits, and fees	23,156	26,669	3,513	38,152	37,890	(262)
Other contracts and grants	6,650	2,990	(3,660)	631	964	333
Timber sales	-	-	-	-	-	-
Federal grants-in-aid	182,820	169,788	(13,032)	2,817	849	(1,968)
Charges for services	1,510	1,261	(249)	1,896	3,368	1,472
Interest income	736	5,149	4,413	3,385	5,224	1,839
Miscellaneous revenue	65,508	67,125	1,617	16,235	16,290	55
<b>Total Revenues</b>	<b>503,839</b>	<b>491,642</b>	<b>(12,197)</b>	<b>268,509</b>	<b>266,208</b>	<b>(2,301)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	9,190	7,585	1,605	2,380	1,773	607
Human services	385,342	338,686	46,656	5,900	5,852	48
Natural resources and recreation	529	529	-	168,790	136,910	31,880
Transportation	-	-	-	-	-	-
Education	45,090	43,310	1,780	236	189	47
<b>Capital outlays</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>361,219</b>	<b>188,122</b>	<b>173,097</b>
<b>Total Expenditures</b>	<b>440,151</b>	<b>390,110</b>	<b>50,041</b>	<b>538,525</b>	<b>332,846</b>	<b>205,679</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>63,688</b>	<b>101,532</b>	<b>37,844</b>	<b>(270,016)</b>	<b>(66,638)</b>	<b>203,378</b>
<b>Other Financing Sources (Uses):</b>						
Bond sale proceeds	-	-	-	65,945	62,360	(3,585)
Payments to refunded bonds escrow agent	-	-	-	-	-	-
Operating transfers in	20,000	20,000	-	18,455	17,638	(817)
Operating transfers out	(20,069)	(20,052)	17	(32,376)	(22,324)	10,052
<b>Total Other Financing Sources (Uses)</b>	<b>(69)</b>	<b>(52)</b>	<b>17</b>	<b>52,024</b>	<b>57,674</b>	<b>5,650</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>\$ 63,619</b>	<b>\$ 101,480</b>	<b>\$ 37,861</b>	<b>\$ (217,992)</b>	<b>\$ (8,964)</b>	<b>\$ 209,028</b>

## Concluded

Approved Budget 1993-95 Biennium	Totals	
	Actual For 1993-95 Biennium	Variance Favorable (Unfavorable)
\$ 1,767,508	\$ 1,702,275	\$ (65,233)
610,345	668,047	57,702
14,583	14,754	171
234,642	127,172	(107,470)
1,201,238	1,106,293	(94,945)
49,199	46,516	(2,683)
36,822	45,062	8,240
263,243	209,751	(53,492)
4,177,580	3,919,870	(257,710)
151,148	129,175	21,973
474,090	426,456	47,634
267,423	228,204	39,219
1,180,298	1,026,025	154,273
48,655	46,699	1,956
2,594,577	1,895,496	699,081
4,716,191	3,752,055	964,136
(538,611)	167,815	706,426
495,344	271,292	(224,052)
258,627	236,692	(21,935)
(604,702)	(536,034)	68,668
149,269	(28,050)	(177,319)
\$ (389,342)	\$ 139,765	\$ 529,107